

EXHIBIT 11.1

Summary of FBO Transfers from A&B Entity Defendants to A&B Subsequent Transferee Defendants (Post January 2001 Period)^[1]

Transferor	Transferee	Beneficiary	A&B Subsequent Transferee Defendants	Amount
Aster NT '7237 Account	United States Treasury	Heather Carroll Lowles Trust	HEATHER C. LOWLES AND/OR HEATHER CARROLL LOWLES TRUST U/A DATED JUNE 29, 1990	14,786
Aster NT '7237 Account	Bank of America / Boston University	Madison McEvoy Trust	MADISON ALYSSA MCEVOY TRUST U/A DATED JUNE 29, 1990	29,858
Aster NT '7237 Account	Madison A. McEvoy	Madison McEvoy Trust	MADISON ALYSSA MCEVOY TRUST U/A DATED JUNE 29, 1990	12,525
Aster NT '7237 Account	Michael McEvoy	Madison McEvoy Trust	MADISON ALYSSA MCEVOY TRUST U/A DATED JUNE 29, 1990	6,000
Aster NT '7237 Account	United States Treasury	Madison Alyssa McEvoy Trust	MADISON ALYSSA MCEVOY TRUST U/A DATED JUNE 29, 1990	54,100
Aster NT '7237 Account	United States Treasury	Melanie Ann Lowles Trust	MELANIE A. LOWLES AND/OR MELANIE ANN LOWLES TRUST U/A DATED JUNE 29, 1990	26,849
Aster NT '7237 Account	Greenberg Traurig	Rachel Rosenthal	RACHEL A. ROSENTHAL AND/OR THE RACHEL A. ROSENTHAL TRUSTS #1, 2, & 3	11,374
Aster NT '7237 Account	NYS Income Tax	Rachel Rosenthal	RACHEL A. ROSENTHAL AND/OR THE RACHEL A. ROSENTHAL TRUSTS #1, 2, & 3	2,650
Aster NT '7237 Account	Parcel 242 LLC	Rachel Rosenthal Trust #3	RACHEL A. ROSENTHAL AND/OR THE RACHEL A. ROSENTHAL TRUSTS #1, 2, & 3	7,000
Aster NT '7237 Account	Robert Janzer	Rachel Rosenthal Trust #3	RACHEL A. ROSENTHAL AND/OR THE RACHEL A. ROSENTHAL TRUSTS #1, 2, & 3	7,000
Aster NT '7237 Account	United States Treasury	Rachel Rosenthal	RACHEL A. ROSENTHAL AND/OR THE RACHEL A. ROSENTHAL TRUSTS #1, 2, & 3	23,067
Aster NT '7237 Account	United States Treasury	Rachel Rosenthal Trust	RACHEL A. ROSENTHAL AND/OR THE RACHEL A. ROSENTHAL TRUSTS #1, 2, & 3	109,618
Aster NT '7237 Account	United States Treasury	Rachel Rosenthal Trust #3	RACHEL A. ROSENTHAL AND/OR THE RACHEL A. ROSENTHAL TRUSTS #1, 2, & 3	165,112
Strattham BoA '5422 Account	Valerie F. Avrin Attorney Trust Account	Samuel Avellino Trust	S.A. GRANTOR RETAINED ANNUITY TRUST	57,417
Aster NT '7237 Account	Michael McEvoy	Taylor McEvoy Trust	TAYLOR ASHLEY MCEVOY TRUST U/A DATED JUNE 24, 1992	6,000
Aster NT '7237 Account	United States Treasury	Taylor Ashley McEvoy Trust	TAYLOR ASHLEY MCEVOY TRUST U/A DATED JUNE 24, 1992	55,880
Aster NT '7237 Account	Tiffany Lowles	Tiffany Joy Lowles Trust	TIFFANY JOY LOWLES TRUST U/A DATED JUNE 29, 1990	47,000
Grosvenor CN '6545 Account	Tiffany Lowles	Tiffany Joy Lowles Trust	TIFFANY JOY LOWLES TRUST U/A DATED JUNE 29, 1990	32,000
Aster NT '7237 Account	United States Treasury	Tiffany Joy Lowles Trust	TIFFANY JOY LOWLES TRUST U/A DATED JUNE 29, 1990	21,657

\$ 689,894

A&B Subsequent Transferee Defendants	Total FBO Transfers
HEATHER C. LOWLES AND/OR HEATHER CARROLL LOWLES TRUST U/A DATED JUNE 29, 1990	14,786
MADISON ALYSSA MCEVOY TRUST U/A DATED JUNE 29, 1990	102,483
MELANIE A. LOWLES AND/OR MELANIE ANN LOWLES TRUST U/A DATED JUNE 29, 1990	26,849
RACHEL A. ROSENTHAL AND/OR THE RACHEL A. ROSENTHAL TRUSTS #1, 2, & 3	325,821
S.A. GRANTOR RETAINED ANNUITY TRUST	57,417
TAYLOR ASHLEY MCEVOY TRUST U/A DATED JUNE 24, 1992	61,880
TIFFANY JOY LOWLES TRUST U/A DATED JUNE 29, 1990	100,657

\$ 689,894^[1] See **Exhibit 12** for details of these FBO Transfers.